I hereby certify that this correspondence is being deposited in the United States Postal Services as First Class Mail in an envelope addressed to: Iful

Mail Stop Non-Fee Amendment Commissioner for Patents

P.O. Box 1450

Anomey for Applicants

Daug \ 7 October 2007

OCT 2 2 2007

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

pol. No.:

10/804,925

Applicant(s):

Taylor et al.

Filed:

19 March 2004

Title:

MULTI-FUNCTION SOLID OXIDE FUEL CELL BUNDLE AND METHOD OF

MAKING THE SAME

Art Unit:

1746

Examiner:

Robert W. Hodge DB001089-000

Docket No.:

Customer No.: 24122

TRANSMITTAL LETTER

Mail Stop Non-Fee Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

In response to the Office action mailed on 17 July 2007 for the above-captioned application, enclosed is the following:

• Response and Amendment.

The Commissioner is hereby authorized to charge any underpayment or credit any overpayment to our Deposit Account No. 20-0888. A copy of this transmittal letter is enclosed.

A return postcard is also enclosed. Please date stamp and mail the postcard in order to acknowledge receipt of this correspondence.

Respectfully submitted,

Paul D. Bangor, Jr. Reg. No. 34,768

THORP, REED & ARMSTRONG

One Oxford Centre, 14th Fl.

301 Grant St.

Pittsburgh, Pennsylvania 15219-1425

(412) 394-7767

Attorneys for Applicants

Dated: 17 October 2007

I hereby certify that this correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to:

Mail Stop Non-Fee Amendment Commissioner for Patents

P.O. Box 1450

Alexandria VA 22312-145

Attorney for Applicant

k: 17 October 2007

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MAIL STOP Non-Fee Amendment

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

RESPONSE AND AMENDMENT

In response to the Office Action dated 17 July 2007, please amend the above identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.